

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§573. DEFINITIONS

As used in this subchapter, unless the context requires otherwise, the following words shall have the following meanings: [1971, c. 616, §8 (NEW).]

1. Assessor.

[1979, c. 378, §6 (RP) .]

2. Average annual net wood production rate. "Average annual net wood production rate" means the estimated average net usable amount of wood one acre of land is growing in one year.

[1971, c. 616, §8 (NEW) .]

2-A. Commercial harvesting or harvesting for commercial use. "Commercial harvesting" or "harvesting for commercial use" means the harvesting of forest products that have commercial value, as defined in subsection 3-B.

[1995, c. 236, §1 (NEW) .]

3. Forest land. "Forest land" means land used primarily for growth of trees to be harvested for commercial use, but does not include ledge, marsh, open swamp, bog, water and similar areas, which are unsuitable for growing a forest product or for harvesting for commercial use even though these areas may exist within forest lands.

Land which would otherwise be included within this definition shall not be excluded because of:

A. Multiple use for public recreation; [1981, c. 625, §1 (NEW).]

B. Statutory or governmental restrictions which prevent commercial harvesting of trees or require a primary use of the land other than commercial harvesting; [1981, c. 625, §1 (NEW).]

C. Deed restrictions, restrictive covenants or organizational charters that prevent commercial harvesting of trees or require a primary use of land other than commercial harvesting and that were effective prior to January 1, 1982; or [1993, c. 452, §1 (AMD).]

D. [1993, c. 452, §2 (RP).]

E. Past or present multiple use for mineral exploration. [1981, c. 711, §4 (NEW).]

[1993, c. 452, §§1, 2 (AMD) .]

3-A. Forest management and harvest plan. "Forest management and harvest plan" means a written document that outlines activities to regenerate, improve and harvest a standing crop of timber. The plan must include the location of water bodies and wildlife habitat identified by the Department of Inland Fisheries and Wildlife. A plan may include, but is not limited to, schedules and recommendations for timber stand improvement, harvesting plans and recommendations for regeneration activities. The plan must be prepared by a licensed professional forester or a landowner and be reviewed and certified by a licensed professional forester as consistent with this subsection and with sound silvicultural practices.

[1995, c. 236, §2 (AMD) .]

3-B. Forest products that have commercial value. "Forest products that have commercial value" means logs, pulpwood, veneer, bolt wood, wood chips, stud wood, poles, pilings, biomass, fuel wood, Christmas trees, maple syrup, nursery products used for ornamental purposes, wreaths, bough material or cones or other seed products.

[1995, c. 236, §3 (NEW) .]

4. Forest type. "Forest type" means a stand of trees characterized by the predominance of one or more groups of key species which make up 75% or more of the sawlog volume of sawlog stands, or cordwood in poletimber stands, or of the number of trees in seedling and sapling stands.

[1971, c. 616, §8 (NEW) .]

5. Hardwood type. "Hardwood type" means forests in which maple, beech, birch, oak, elm, basswood, poplar and ash, singly or in combination, comprise 75% or more of the stocking.

[1971, c. 616, §8 (NEW) .]

6. Mixed wood type. "Mixed wood type" means forests in which neither hardwoods nor softwood comprise 75% of the stand but are a combination of both.

[1971, c. 616, §8 (NEW) .]

6-A. Residential structure. "Residential structure" means a building used for human habitation as a seasonal or year-round residence. It does not include structures that are ancillary to the residential structure, such as a garage or storage shed.

[2011, c. 618, §1 (NEW) .]

7. Softwood type. "Softwood type" means forests in which pine, spruce, fir, hemlock, cedar and larch, singly or in combination, comprise 75% or more of the stocking.

[1971, c. 616, §8 (NEW) .]

8. Stumpage value. "Stumpage value" means the average value of standing timber before it is cut expressed in terms of dollars per unit of measure as determined by the State Tax Assessor.

[1971, c. 616, §8 (NEW) .]

9. Value of the annual net wood production. "Value of the annual net wood production" means the average annual net wood production rate per acre for a forest type multiplied by the weighted average of the stumpage values of all species in the type.

[1971, c. 616, §8 (NEW) .]

SECTION HISTORY

1971, c. 616, §8 (NEW). 1973, c. 308, §2 (AMD). 1979, c. 378, §6 (AMD). 1981, c. 517, §3 (AMD). 1981, c. 625, §1 (AMD). 1981, c. 711, §§3,4 (AMD). 1989, c. 555, §14 (AMD). 1991, c. 428, §2 (AMD). 1993, c. 452, §§1,2 (AMD). 1995, c. 236, §§1-3 (AMD). 2011, c. 618, §1 (AMD).

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